

ОБЛІК, АНАЛІЗ ТА АУДИТ СТАТИСТИКА. МАТЕМАТИЧНІ МЕТОДИ, МОДЕЛІ ТА ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ В ЕКОНОМІЦІ

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Information Support of Innovation Management in the Accounting System

The article specifies the scope of innovation as an object of accounting. The constituent elements of the innovation management system, their essence and features of interaction in terms of impact on the creation of accounting and information support for innovation management are studied. It is proved that the formation of the accounting and information system depends, first of all, on the specifics of innovation processes, features of activities and motivation of innovation companies, resources and instruments available to the company to carry out these activities. The peculiarities of the formation of accounting objects of information support are determined.

innovation activity, innovation processes, accounting support, resources of innovation activity, results of innovation activity, objects of accounting of innovation activity, information resources

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Информационное обеспечение управления инновационной деятельностью в системе бухгалтерского учета

В статье уточнено содержание инновационной деятельности как объекта бухгалтерского учета. Исследованы составляющие элементы системы управления инновационной деятельностью, их сущность и особенности взаимодействия с точки зрения влияния на построение учетно-информационного обеспечения управления инновационной деятельностью. Доказано, что построение учетно-информационной системы зависит, в первую очередь, от специфики инновационных процессов, особенностей деятельности и мотивов субъектов инновационной деятельности, ресурсов и инструментов, имеющих в распоряжении предприятия для осуществления этой деятельности. Определены особенности формирования учетных объектов информационного обеспечения.

инновационная деятельность, инновационные процессы, учетное обеспечение, ресурсы инновационной деятельности, результаты инновационной деятельности, объекты бухгалтерского учета инновационной деятельности, информационные ресурсы

Statement of the Problem. Innovative development is an important condition for effective competition of enterprises in modern conditions. The implementation of innovative investment in research and development, ensuring commercialization of the results of innovative activities necessitates the formation of reliable and objective information for the effective management of innovative activities. According to the current legislation, as part of basic principles that implement state innovation policy, "information support of innovative companies" is defined [1]. The availability of sufficient and reliable information resources is the basis of effective management. Accounting system is primarily intended to provide such information. Significant diversity and complicity of innovation, its complexity and content raise a number of complex issues related to the methodology, techniques and organization of accounting.

Analysis of Recent Researches and Publications. A significant contribution to the study of accounting aspects of innovation was made by the national scientists: V.M. Zhuk [3], O.V. Kantaeva [4], Ya.D. Krupka, S.V. Pitel [6], I.V. Melnychuk [6, 8]. In the process of studying accounting support of innovation processes, most scientists focus on certain issues and accounting objects. Thus, V. Ozeran, V. Hyk, N.V. Gryshko, Yu.A. Skubak focused on the costs of innovation [2, 10]. H.M. Davydov devoted his work to the methodological aspects of the formation of accounting policies for innovation [9]. T.E. Kucherenko, O.P. Ratushna, L.Yu. Melnyk focused on financing innovation [7]. Works by I.B. Sadovska were devoted to internal management reporting, which reflects innovation [14]. V.M. Savchenko researched information support of innovations in tax management [13]. S.I. Sachenko, O.M. Chereshtnyuk considered management accounting and its capabilities in the regulation of innovation [15]. N.M. Stolyarchuk studied accounting objects and internal audit of innovation [16]. Despite a significant number of scientific findings on this problem, there are many unresolved issues. Thus, there is no single approach to defining the concept of innovation and innovation process, a clear idea of innovation as a specific object of accounting; their accounting characteristics are not defined. This complicates the creation of information support for innovation management and to determine its effectiveness; to make it impossible obtaining a reliable assessment of innovation costs, revenues and performance.

Statement of the Objective. The objective of the article is to study innovation as a specific object of accounting and identify features of the components of the innovation management system for the formation of its information support in the accounting system.

The Main Material. In current professional literature there is no unambiguous interpretation of the concepts of innovation and innovation process. Various approaches of scientists to their interpretation are largely due to the multifaceted nature of innovation, its complexity and diversity of application.

The Law of Ukraine "On Innovation Activity" defines the latter as "activity aimed at the use and commercialization of the results of research and development, and determines the release on the market of new competitive goods and services" [11]. This definition focuses on the use and commercialization, without considering the process of creating or purchasing innovative products. In addition, we consider it appropriate when defining the concept of innovation to take into account its ultimate goal which is the intensification of economic activity as a result of the implementation of new knowledge. Taking into account the above-mentioned, the following definition deserves attention. "Innovative activity of an enterprise is the activity aimed at development, use and commercialization of scientific, technical and technological results (innovations) of innovation process for production, expansion of nomenclature (assortment), introduction of new technology (organization of management or improvement, etc.) and realization of competitive goods (works, services) in order to obtain economic efficiency" [5].

Innovation is related to the concept of innovation process. Today, no single approach to the interpretation of this concept has been developed. Some scholars consider the concepts of "innovation process" and "innovation activity" to be identical. If we understand the concept of process as a consistent change of development stages or a set of successive actions, stages to achieve a certain result, then the statement of L.M. Bratchuk that the innovation process is a set of successive stages from the origin of the idea to its testing and implementation of innovations [1]. Since each stage of the innovation process is definitely related to innovation, we can say that the concept of innovation is broader than the innovation process. Consequently, innovation and innovation process are not equivalent concepts. However, they are interconnected because the process can be inherently a means of doing business. The variety of goals and objectives of innovation development form a wide range of types of

innovation processes, projects and programmes, the totality of which is the content of innovation.

The analysis of the professional literature showed that innovation activity in the most general form is considered as an activity aimed at obtaining innovations. Thus innovative activity covers practically all spheres of activity of a company, including most various innovative processes occurring in production and non-production spheres.

Effective management of any activity requires appropriate accounting support. Building the system of accounting support for innovation is a particularly difficult task, due to the specifics and unusualness of innovation processes, the lack of currently developed methodology and sufficient practical experience of innovation. In addition, today innovation, especially at the stage of commercialization of innovative products, requires information management decisions to determine the competitive position of a company or product, assess the various components of intellectual capital, including the professional level of employees willing to innovate, develop innovation strategies. This, in turn, requires the accounting system not only to simply record business transactions in the accounting system, which is typical of traditional accounting, but also to expand accounting facilities, use non-traditional accounting techniques and non-system accounting objects.

Building information support system of the innovative companies depends, first of all, on the peculiarities of the innovation activity itself and its management system.

Any activity in a broad sense reflects the interaction of an innovative company with the object in order to achieve a certain goal. In this case, each company is guided by certain motives, and to obtain the desired result performs certain actions (processes), using appropriate instruments and resources. Figure 1 shows main components of the innovation management system.

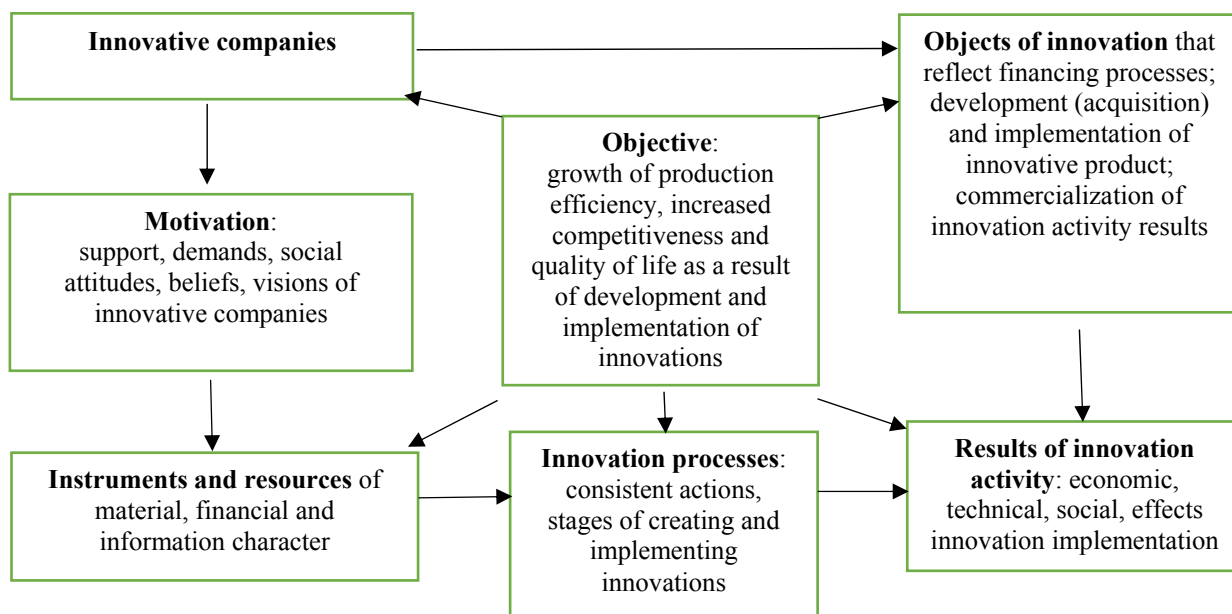


Figure 1 – Components of the innovation management system*

Source: compiled by the authors.

The central element of this system, which determines almost all other components, is the goal. In the professional literature there is a conception that innovation, as a process of implementing new knowledge, should be aimed at intensifying production [4]. In this regard, Professor V. Zhuk notes: "the goal of innovation is to strengthen competitiveness of a

business entity, which involves the receipt and further commercial use of innovative products" [3]. Authors T.E. Kucherenko, O.P. Ratushna, L.Yu. Melnyk rightly highlight the following criteria for recognizing innovations as innovative: increasing efficiency, increasing competitiveness of products and quality of life [7].

Thus, the goal of innovation, the essence of which is to develop and implement innovations, is to increase production efficiency, increase competitiveness of a product and business in general, and improve the quality of life. As well as the requirements of current legislation regarding the purpose of accounting and financial reporting in Ukraine [11], we can say that the goal of accounting and information support of innovation is to provide users with complete, truthful and unbiased information about resources, costs, revenues and financial results of innovation processes for making management decisions related to the innovative development of the enterprise.

Regarding the results of innovation, we consider the authors' conclusion that "the result of the innovation process can be an innovative product, service, research, technology, organizational and managerial innovation, marketing, etc., which will have new properties suitable for implementation and provide a certain effect" as fair [1]. After all, innovation involves not only the creation or acquisition of an innovative product, but also its commercialization, which must be accompanied by a certain effect. It is the particular effect of innovation processes that is, in our opinion, the result of innovation. In the professional literature, innovation is associated with obtaining technical and socio-economic effects [4], economic, scientific and technical, financial, resource, social and environmental effects [1]. In the context of building accounting support for innovation management, which is the purpose of this study, it is important to determine economic and social effect.

Determining the economic effect requires accounting for costs, revenues and financial results for production, technical, technological, organizational, managerial innovations that involve not only the implementation of costs but also income, as well as accounting for current and future expenses for innovations where revenues are absent or their obtaining problematic (for example, research work).

Determining the social effect of the results of innovation is not always impossible on the basis of traditional accounting instruments. The above-mentioned is especially relevant for such types of innovation as activities aimed at developing innovative thinking of business process participants and the intellectual component of the organization's equity, staff training in accordance with the requirements of the innovation process, and so on. The need to determine social effect requires applying non-systemic accounting objects of innovation, such as databases of the innovation market, potential consumers of the innovative product, staff qualifications, etc. If determining the economic effect is the prerogative of traditional accounting, then the accounting of social processes and their results requires non-traditional accounting objects and integrated reporting.

Article 5 of the Law of Ukraine "On Innovation Activity" provides a broad interpretation of innovative companies, providing in their structure "natural and (or) legal entities of Ukraine, natural and (or) legal entities of foreign countries, stateless persons, associations of these persons, that carry out innovative activities in Ukraine and (or) attract property and intellectual values, invest their own or borrowed funds in the implementation of innovative projects in Ukraine" [11]. Taking into account the objective of this study, it should be noted that in the composition of the entities that implement and manage innovation, it is advisable to distinguish two fundamentally different groups.

The first group includes business entities whose main purpose is the production and (or) sale of products or services in various activities. Such entities carry out certain innovation processes in order to increase the efficiency and competitiveness of their business (increase

profits and stability in the market). Costs, innovative products and financial results are the main accounting objects.

The second group is the entities belonging to the scientific sphere. Their main activity involves implementation of research work, which does not always end with the receipt of an innovative product. In addition, the latter are often intellectual property entities, which is a specific and relatively new accounting object. For such institutions, the biggest problems are related to the commercial use of innovations, as they usually do not use developed innovative products themselves. Therefore, in order to make a profit, such entities sell and, more often than not, transfer innovative products under licenses, license agreements, and lease agreements. And for this, the latter must be provided with security documents (licenses, patents, certificates, etc.). The main accounting objects for such entities are research and development costs, objects of intellectual property rights, intangible assets, payments for their use, etc.

Thus, the objects of accounting and accounting models that reflect innovation activities have significant differences depending on the characteristics of the entity, its implementation and management of innovation activities.

An important component of any activity is its objects. In our opinion, accounting objects of innovation, which are necessary for the formation of an effective system of information support for its management, should be determined by the objects of innovation sphere. Innovation is an extremely multipart and complex concept. In order to create accounting and information support for the management of activity, it is advisable to combine accounting facilities in three areas: financing of innovation activities; development, implementation, acquisition of an innovative product; commercialization of innovation results. These areas of innovation differ significantly in the content and type of resources required for implementation, organization and level of costs, methods of refund and the impact on the financial result, and hence the objects that need to be reflected.

In the process of managing innovation, an entity acts on the object using certain instruments and resources. This action is determined not only by the purpose for which the innovation is carried out, but also by the motives that represent the set of internal and external conditions that determine the activity of the entity of innovation (needs, interests, social attitudes, beliefs, emotions, ideals). These motives influence the choice of instruments and resources for innovation.

The instrumentarium is a set of tools used in a particular field. For innovation, it primarily includes resource provision of material, financial and informational nature. In the implementation and management of innovation, a special role belongs to the latter. Information is needed to determine which sources should be used for innovation, how to properly use the funds received, which innovative products are relevant to a company and the market. The specificity and unusualness of innovation requires constant monitoring of innovation processes, which, in turn, requires reliable and timely information. The accounting system is designed to generate such information. Therefore, an important condition for the innovative development of the company is the formation of a system of its accounting and information support.

Conclusions and Prospects for Further Researches. The accounting system is an important component of the innovation management system, which together with other resources provides appropriate instruments for the implementation of innovative processes of development, acquisition, implementation and commercialization of innovative products to increase efficiency, increase competitiveness of products and businesses, and improve quality of life.

Analysis of the components of the innovation management system suggests that the construction of accounting and information system depends on the characteristics and motives of the innovative company, the resources available to the company to implement the latter, the characteristics of innovation processes. Taking into account these factors, as well as a clear understanding of the purpose and specific results of innovation it is possible to identify accounting objects that are the basis for building an accounting system. In order to form an effective system of accounting and information support for innovation management, further research should be carried out in the direction of testing accounting models of certain innovation processes for definite accounting objects, taking into account industry characteristics, specifics, and innovation development strategy.

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Інформаційне забезпечення управління інноваційною діяльністю в системі бухгалтерського обліку

У сучасних умовах інноваційна діяльність стає об'єктивною необхідністю економічної політики як на рівні держави, так і окремого підприємства оскільки ефективно конкурувати можуть лише ті підприємства, які націлені на інноваційний розвиток. Інформація є одним із важливих чинників ефективної діяльності підприємства. Від забезпечення менеджменту необхідною інформацією залежить прийняття обґрунтованих і раціональних рішень з питань організації і розвитку виробничо-фінансової діяльності підприємства, в тому числі інноваційної. Тому обліково-інформаційне забезпечення є важливою умовою ефективного управління інноваційною діяльністю що визначає актуальність дослідження. Мета дослідження полягає у вивченні сутності інноваційної діяльності як специфічного об'єкту обліку, виявленні особливостей реалізації складових елементів системи управління інноваційною діяльністю для формування її обліково-інформаційного забезпечення.

Уточнено та поглиблено зміст інноваційної діяльності як об'єкту бухгалтерського обліку. Визначено, що побудова системи інформаційного забезпечення суб'єктів інноваційної діяльності залежить, в першу чергу, від особливостей самої інноваційної діяльності та системи управління нею. Досліджено складові елементи системи управління інноваційною діяльністю, їх сутність та особливості взаємодії з точки зору впливу на побудову обліково-інформаційного забезпечення управління інноваційною діяльністю. Аналіз елементів системи управління інноваційною діяльністю дозволяє стверджувати, що побудова обліково-інформаційної системи залежить, в першу чергу, від специфіки інноваційних процесів, особливостей діяльності та мотивів суб'єкта інноваційної діяльності, ресурсів та інструментів, що є в розпорядженні підприємства для здійснення цієї діяльності.

Виявлені особливості та взаємозв'язки між елементами системи управління інноваційною діяльністю дозволили визначити особливості формування облікових об'єктів інформаційного забезпечення, що може використовуватися суб'єктами підприємництва різних видів діяльності при управлінні інноваційними процесами.

інноваційна діяльність, інноваційні процеси, облікове забезпечення, ресурси інноваційної діяльності, результати інноваційної діяльності, об'єкти бухгалтерського обліку інноваційної діяльності, інформаційні ресурси

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